



Treasury Financial Manual

Bulletin No. 2014-05

Retention: April 30, 2015

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Change to Transmittal Letter No. S2 13-02, U.S. Government Standard General Ledger (USSGL) - A Treasury Financial Manual (TFM) Supplement.

1. Purpose

This TFM bulletin notifies agencies that Part II of the USSGL TFM Supplement (available at <http://www.fms.treas.gov/ussgl/index.html>) has been revised for Fiscal Year 2014.

2. Summary of Changes:

The Summary of Changes identifies specific changes made to the USSGL document. The summary heading “consolidated” refers to all changes to date for Fiscal Years 2013 and 2014.

Part 1 – Fiscal 2013 Reporting; reporting includes Sections I through VI: **No Changes**

Section I: Chart of Accounts – This section includes USSGL accounts required for Fiscal 2013 Reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions – This section includes USSGL accounts required for Fiscal 2013 reporting.

Section III: Accounts Transactions – This section provides transactions for USSGL accounts required for Fiscal 2013 reporting.

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting – This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for Fiscal 2013 reporting.

Section V: Crosswalks to Standard External Reports for Fiscal 2013 – This section provides Fiscal 2013 Reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule

- FMS 2108: Yearend Closing Statement

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources

Section VI: Crosswalks – Reclassified Statements for Fiscal 2013 Reporting – This section includes crosswalks for use in Fiscal 2013 Reporting.

Part 2 – Fiscal 2014 Reporting; reporting includes Sections I through VII: Revised

Section I: Chart of Accounts – This section includes USSGL accounts required for Fiscal 2014 Reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions – This section includes USSGL accounts required for Fiscal 2014 Reporting.

Section III: Accounts Transactions – This section provides transactions for USSGL accounts required for Fiscal 2014 reporting.

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting – This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for Fiscal 2014 Reporting. - Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2014 Reporting – This section provides Fiscal 2014 Reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) – Revised
- Budget Program and Financing (P&F) Schedule – Revised
- FMS 2108: Yearend Closing Statement – Revised

OMB Form and Content:

- Balance Sheet – No Changes
- Statement of Net Cost – No Changes
- Statement of Changes in Net Position – No Changes

- Statement of Custodial Activity – No Changes
- Statement of Budgetary Resources – Revised

Section VI: Crosswalks – Reclassified Statements for Fiscal 2014 Reporting – This section includes crosswalks for use in Fiscal 2014 Reporting:

- Reclassified Balance Sheet – No Changes
- Reclassified Statement of Net Cost – No Changes
- Reclassified Statement of Changes in Net Position – No Changes

Section VII: Validations and Edits for Fiscal 2014 Reporting – This section includes required Edits and Validations for use in Fiscal 2014 Reporting. – Revised

3. Effective Date

This bulletin is effective immediately.

4. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or contact the USSGL Advisory Division staff at:

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